



ARIZONA GENERAL TAX PROCEDURE GTP 07-2

Janet Napolitano
Governor

Public Inspection of Private Taxpayer Rulings

Gale Garriott
Director

(This procedure supersedes and rescinds GTP 94-2)

The Legislature adopted a statutory provision in 1991 authorizing the issuance of private taxpayer rulings by the Department of Revenue (the "Department") to provide Arizona taxpayers with all available knowledge relating to specific tax situations. In 1994, the Legislature amended this statute to provide additional information to taxpayers concerning private taxpayer rulings.

The amended statute provides that private taxpayer rulings shall be available for public inspection and copying at a reasonable cost. This procedure provides guidance to the public on the procedure for obtaining copies of private taxpayer rulings issued by the Department.

GENERAL INFORMATION:

Private taxpayer rulings issued in response to requests received by the Department after July 17, 1994 are available to the public 30 days after the date of issuance. The Department will remove information that could identify the taxpayer and any other parties involved in the activity or transaction before copies of private taxpayer rulings are made available to the public.

A private taxpayer ruling is a written statement issued by the Tax Research and Analysis Section of the Department's Tax Policy and Research Division in response to a written inquiry by an individual or business. It interprets and applies the Arizona tax laws to a particular set of facts.

A private taxpayer ruling cannot be cited to or relied upon by anyone other than the requesting taxpayer, but is helpful in understanding the Department's position on certain issues that are not clearly answered by any available legal authority.

The statutory definition of "private taxpayer ruling" does not include the background documents pertaining to the ruling. Consequently, copies of background documents are not made available to the public.

See *Arizona General Tax Ruling* GTR 07-1 and *Arizona General Tax Procedure* GTP 07-1 for more information on the issuance of private taxpayer rulings.

ARIZONA GENERAL TAX PROCEDURE

GTP 07-2

(This procedure supersedes and rescinds GTP 94-2)

Page 2

COSTS:

Private taxpayer rulings are available free of charge at the Department's website, www.azdor.gov, with hyperlinks to the text of the rulings indexed by tax type.

The Department also indexes private taxpayer rulings by the relevant section of the Arizona Revised Statutes. This cumulative index is periodically published by the Department and is available to the public at a cost of \$2.50.

The charge for a hard copy of a private taxpayer ruling is \$2.00 per ruling plus \$0.25 per page. This charge defrays the Department's cost of processing the requests and copying documents. The cumulative index provides the cost of each private taxpayer ruling. The general public may also obtain the costs for specific private taxpayer rulings by contacting the Tax Research and Analysis Section at (602) 716-6803.

The Department will transmit copies by fax if a fax number is provided on the request form. An additional \$2.00 service charge is applied for fax service.

PROCEDURE FOR REQUESTING COPIES OF PRIVATE TAXPAYER RULINGS:

Any person may request copies of private taxpayer rulings issued in response to requests received by the Department after July 17, 1994.

Requests for copies of private taxpayer rulings must be in writing and should include:

1. The file number of the private taxpayer ruling and
2. The name, address, and telephone number of the person making the request, and the address to which copies of the requested material should be sent.

A request for a copy of a private taxpayer ruling must include a check or money order for the appropriate amount and should be sent to:

Arizona Department of Revenue
Tax Research & Analysis
1600 West Monroe
Phoenix, AZ 85007-2650

The check or money order should be made payable to the Arizona Department of Revenue.

Requesters may use the form included with this procedure to order copies of private taxpayer rulings. Copies of the order form are acceptable for use. Requests for copies of

ARIZONA GENERAL TAX PROCEDURE

GTP 07-2

(This procedure supersedes and rescinds GTP 94-2)

Page 3

private taxpayer rulings or the index to private taxpayer rulings will not be taken by telephone.

If the request does not include a check or money order for the total amount due or does not include all the information necessary to process the request, the Department will not mail or fax the copies until the person making the request remits payment or the omitted information.

TAXPAYER SERVICES LOBBY:

Private taxpayer rulings and the cumulative index are available for inspection and copies may be purchased in the Taxpayer Services lobby of the Department of Revenue at 1600 W. Monroe, Phoenix, Arizona 85007-2650 or at any of the Department's other offices. The lobby is open from 8:00 a.m. to 5:00 p.m., Monday through Friday.

Gale Garriott, Director

Signed: November 19, 2007

Explanatory Notice

The purpose of a tax procedure is to provide procedural guidance to the general public and to Department personnel. A tax procedure is a written statement issued by the Department to assist in the implementation of tax laws, administrative rules, and tax rulings by delineating procedures to be followed in order to achieve compliance with the law. Relevant statute, case law, or administrative rules, as well as a subsequent procedure, may modify or negate any or all of the provisions of any tax procedure. See GTP 96-1 for more detailed information regarding documents issued by the Department of Revenue.

STATE OF ARIZONA

Department of Revenue



Janet Napolitano
Governor

Gale Garriott
Director

REQUEST FOR COPIES OF PRIVATE TAXPAYER RULINGS

Cost: \$2.00 per ruling plus \$0.25 per page
\$2.50 for the Cumulative Index of Private Taxpayer Rulings

Complete the bottom part of this form and mail to:

Tax Research & Analysis
Arizona Department of Revenue
1600 West Monroe
Phoenix, AZ 85007-2650

Make checks payable to: Arizona Department of Revenue

REQUEST FOR COPIES OF PRIVATE TAXPAYER RULINGS

Name: _____

Company Name: _____

Address: _____

Telephone Number: _____

Fax Number (if faxed copy requested): _____

NO HARD COPIES WILL BE MAILED IF FAX SERVICE IS REQUESTED.

Private Taxpayer Ruling File Number	Number of Copies	Price
ADD \$2.00 IF FAX SERVICE REQUESTED		
TOTAL AMOUNT ENCLOSED (check or money order)		